

# MALAYA - STRAITS SETTLEMENTS

Singapore

December 1936

Underpaid airmail letter from Singapore, Straits Settlements, Malaya to Sourabaya, Dutch East Indies postmarked 3 December 1936 on copies of the 1 cent of 1922 and 2 cents and 5 cents (pair) of 1936.

The rate was 15 cents and the deficiency was 2 cents.

There is also a Singapore "T/ centimes" (Taxe) mark with a manuscript "10" inserted indicating double the deficiency in gold centimes. On the reverse the arrival mark of Sourabaya of 4 December 1936 is on copies of the 2½ cents and 5 cents postage due stamps of 1913.



# MALAYA - STRAITS SETTLEMENTS

Singapore

December 1936

Underpaid airmail letter (Christmas card?) from Singapore, Straits Settlements, Malaya to Southsea, England. The letter is postmarked 15 December 1936 on copies of the 1 cent of 1922 and a vertical pair of the 12 cents of 1936 to total 25 cents. The airmail rate was 25 cents per ½ ounce and this letter was marked in manuscript "1 oz" and, in blue, "2" [weight steps] and so the deficiency was 25 cents.

On the obverse there is also a Singapore "T/ centimes" (Taxe) mark with a "130" inserted in manuscript indicating double the deficiency in gold centimes. In transit in London the British post office applied a "9d/ I.S./ N" mark amended in blue manuscript to 9½d. There is a horizontal strip of three of the 3d and a single of the ½d postage due stamps all postmarked 28 December 1936 in Portsmouth to make up the 9½d.

On the basis that the deficiency was 25 cents, double this was 50 cents. 50 divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the mark). 130 gold centimes could otherwise be converted at 1d=10 centimes giving 13d or 1s1d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.





December 1936

Malacca via Penang

Underpaid overweight letter from Malacca, Straits Settlements to Kothamangalam, Ramnad, India postmarked 20 December 1936 on a vertical pair of the 1929 Straits Settlements 4 cents on the reverse making 8 cents. The letter weighed over 1 ounce, the rate 12 cents and the deficiency was 4 cents. On the obverse is a Penang boxed "T/ centimes" (Taxe) mark next to a blue manuscript "20c" indicating double the deficiency in gold centimes. There is also a Penang mark of "More to Pay/ above .. ozs" with a "1" inserted in the same blue pencil. The Kothamangalam arrival mark on the reverse is 31 December 1936. On the obverse is an Indian boxed "Foreign Postage Due/ 2 Annas" mark to indicate the postage due collected.

*Handwritten in Tamil:*  
செல்வப்பா சேட்டியார்  
செல்வப்பா சேட்டியார்

உ இவை

சி. அ. சு. செ.

MORE TO PAY  
ABOVE .. OZS

செல்வப்பா சேட்டியார்வர்கள்,

கொத்தமங்கலம்.

FOREIGN POSTAGE DUE  
2 ANNAS

To

S. A. S. S. SELLAPPA CHETTIAR ESQ.,

IGALAM POST,

From  
S. S. S. Subramanian Chettiar,  
No. 115, First Cross Street,  
MALACCA.

RAMNAD DISTRICT,  
S. INDIA.



# MALAYA - STRAITS SETTLEMENTS

Singapore

February 1937

Underpaid airmail letter from Singapore, Straits Settlements, Malaya to Leighton Buzzard, England postmarked 6 February 1937 on a copy of the 25 cents stamp of 1936. The rate was 25 cents per ½ ounce. The letter was over the weight limit so the deficiency was 25 cents.

There is also a Singapore "T/ centimes" (Taxe) mark with a "130" inserted in blue manuscript indicating double the deficiency in gold centimes. On arrival in London a "9½d/ To Pay/ F.S." mark was applied but no British postage due stamps were used.

On the basis that the deficiency was 25 cents, double this was 50 cents. 50 divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the mark). 130 gold centimes could otherwise be converted at 1d=10 centimes giving 13d or 1s1d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.





# MALAYA - STRAITS SETTLEMENTS

Penang

February/March 1937

Unpaid letter from Penang, Straits Settlements, Malaya to Soekaboemi, Java, Dutch East Indies postmarked 24 February 1937. The rate and the deficiency was 12 cents.

There is also a Penang "T/ centimes" (Taxe) mark in a rectangle in which is inserted a manuscript "65 cts" incorrectly indicating double the deficiency in gold centimes. There is also a strip of 4 of the 7½ cents NEI postage due stamp of 1921, making 30 cents, cancelled by arrival marks of Soekaboemi of 1 March 1937.



# MALAYA - STRAITS SETTLEMENTS

Penang

March 1937

Underpaid letter from Penang, Straits Settlements, Malaya to New Jersey, USA. Postage partly paid with a vertical pair of the 5 cents of 1936 postmarked 2 March 1937. The correct rate was 12 cents so the deficiency was 2 cents.

Also on the obverse is a Penang "T/ centimes" (Taxe) mark in a rectangle in which is inserted a manuscript "10" indicating double the deficiency in gold centimes. There is also an incomplete New York transit Taxe mark for 2 cents as well as two copies of the 1 cent US postage due stamps of 1931 are cancelled by an arrival mark of Madison, New Jersey.





# MALAYA - STRAITS SETTLEMENTS

Singapore

July 1937

Underpaid airmail letter from Singapore, Malaya to Bedford, England partly paid by a copy of the 25 cents of 1936 postmarked 17 July 1937. The cover is endorsed "1 oz" in manuscript for which the rate was 50 cents with a deficiency of 25 cents.

There is a Singapore "T/ centimes" (Taxe) mark in a pentagon with a manuscript "130" inserted to denote double the deficiency in gold centimes. On arrival in London a boxed "...s/ ...d/ F.S./ more to/ pay/ rate/ above...oz" mark was applied with a manuscript "9½" inserted. On the reverse there are postage due stamps of 3d (3) and ½d applied to total 9½d.

On the basis that the deficiency was 25 cents, double this was 50 cents. 50 cents divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the mark). 130 gold centimes could otherwise be converted at 1d=10 centimes giving 13d or 1s1d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.



# FEDERATED MALAY STATES - STRAITS SETTLEMENTS

Selangor and Singapore

May 1938

Letter from Kuala Lumpur, Selangor, Malaya initially to Singapore, Malaya paid by a copy of the 5 cents of 1935 postmarked 4 May 1938. The letter was redirected to England and the rate increased from the 5 cents paid to 8 cents so a deficiency of 3 cents arose.

There is a transit mark of Singapore of 5 May 1938 on the reverse. On the obverse there is a Singapore "T/ Centimes" (Taxe) mark in a circle in which there is a manuscript "6½ cms" indicating the single deficiency in gold centimes. On arrival in London a boxed "Note/ the/ Postage/ Rate" mark was applied on the reverse. On the obverse a London "½d/ I.S./ K" was applied. The arrival mark of Berkhamsted of 5 May 1938 is on a copy of the ½d postage due stamp of 1938.





# MALAYA - STRAITS SETTLEMENTS

Malacca

November/December 1938

Underpaid overweight letter from Malacca, Straits Settlements, Malaya to Nachandupatti, India postmarked 25 November 1938 on a pair of the 4 cents of 1937. The rate was 8 cents per ½ oz and the deficiency was 8 cents.

On the obverse is a Malacca "T/ Centimes" (Taxe) mark in a circle. There is an Indian transit mark of Negapatam of 4 December 1938 on the reverse as is the Nachandupatti arrival mark of 5 December 1938. On the obverse there is a boxed Indian "Foreign Postage Due/ ... Annas ... Pies" in which 3 Annas and 6 Pies has been inserted in blue manuscript.



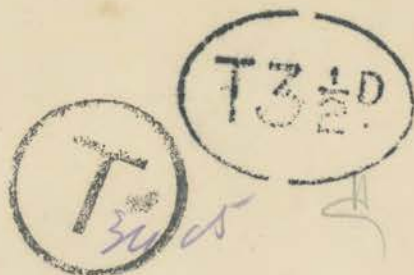
## MALAYA - STRAITS SETTLEMENTS

Singapore

December 1938

Underpaid overweight letter (Christmas Card?) from Singapore, Straits Settlements, Malaya to Melbourne, Australia postmarked 1 December 1938 on a horizontal pair of the 4 cents of 1938. The rate was 8 cents per  $\frac{1}{2}$  oz and the deficiency 8 cents.

There is a Singapore "T" (Taxe) mark in a circle as well as a manuscript "34 cts" to mark double the deficiency in gold centimes. In Melbourne a "T 3 $\frac{1}{2}$ d" mark in an oval was applied as were marginal  $\frac{1}{2}$ d and 3d postage due stamps.



Miss Sheila McCallum  
Wearvale  
19 Clarke Avenue  
Caulfield S E 8  
Melbourn  
Australia





# MALAYA - STRAITS SETTLEMENTS

Singapore

December 1938

Letter originally from Singapore, Straits Settlements addressed locally and paid at the local rate by a copy of the 5 cents of 1937 postmarked 19 December 1938. The item needed redirection to Essex, England and then became underpaid. There is a Singapore transit mark of 20 December 1938 on the reverse.

The rate to the UK was 8 cents and the resultant deficiency was 3 cents.

On the obverse is a Singapore "T" (Taxe) mark in a circle in which there is a manuscript "6½" indicating the single deficiency per UPU rules in gold centimes. There is a London "½d/ I.S./ Q." postage due mark and the arrival mark of 30 December 1938 is on a copy of a British ½d postage due stamp of 1938.

On the basis that the deficiency was 3 cents, double this would be 6 cents. However as a redirected item the double fine was not applied. 3 divided by 8 (the Malayan surface rate) was 0.375 and this multiplied by the 1½d British surface rate gives 0.5625d (rounded down to ½d). 6½ gold centimes could otherwise be converted at 1d=10 centimes to 0.65p also rounded down to ½d.

